



## New Jersey Department of Children and Families Policy Manual

Manual:	DCF	DCF Wide	Effective Date:7-02-2018
Volume:	IX	Information Technology	
Chapter:	A	Information Technology	Revised
Subchapter:	1	Information Technology	Date: 9-07-2021
Issuance:	200	<b>Capturing and Reporting of Software Expenditures</b>	

### Purpose:

This issuance establishes policy and procedure to ensure DCF's compliance with the requirement to capture and report software expenditures in accordance with the Capitalization policy contained in circular 19-11-OMB.

### Authority:

- OMB Circular 19-11-OMB

### Policy:

#### A) Compliance with OMB Circular 19-11-OMB

- 1) The DCF Office of Information Technology (DCF-OIT) shall capture and report all software expenditures in adherence to the Capitalization policy contained in circular 19-11-OMB.
- 2) These expenditures shall be entered into the Statewide Land and Building Asset Management System (LBAM) and shall meet the asset inventory requirements laid out in circular 19-12-OMB.
- 3) These expenditures shall be entered throughout the year.
- 4) An annual Fiscal Year-End review shall be conducted to allow the Director, DCF-OIT, to certify the accuracy of the qualified software procurement and development in progress and software developed and/or completed for the current Fiscal Year.
- 5) This certification shall be provided to the DCF Chief Financial Officer (CFO) by August following the Fiscal Year-End.

**Policy History:**

- 9-07-2021 – Revised
- 7-02-2018 - New